

STATE OF ILLINOIS

Page 2

Facility Name & ID Number Rest Haven South Nursing Home# 0023242 Report Period Beginning: 01/01/05 Ending: 12/31/05

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,
(must agree with license). Date of change in licensed bedsN/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>171</u>	Skilled (SNF)	<u>171</u>	<u>62,415</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>171</u>	TOTALS	<u>171</u>	<u>62,415</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>21,969</u>	<u>24,149</u>	<u>8,048</u>	<u>54,166</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>21,969</u>	<u>24,149</u>	<u>8,048</u>	<u>54,166</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 86.78%

D. How many bed-hold days during this year were paid by the Department?

0 (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)None

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?YES ☒NO ☐Non-allowable costs have been
eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐NO ☒

I. On what date did you start providing long term care at this location

Date started 02/02/1977

J. Was the facility purchased or leased after January 1, 1978?

YES ☐

Date _____

NO ☒

K. Was the facility certified for Medicare during the reporting year?

YES ☒NO ☐

If YES, enter number

of beds certified 171 and days of care provided 8,048Medicare Intermediary AdminaStar Federal

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED
CASH* ☐ CASH* ☐Is your fiscal year identical to your tax year YES ☒ NO ☐Tax Year: 12/31/05 Fiscal Year: 12/31/05

* All facilities other than governmental must report on the accrual basis

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

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Facility Name & ID Number Rest Haven South Nursing Home # 0023242 Report Period Beginning: 01/01/05 Ending: 12/31/05

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
1	A. General Services										
1	Dietary	46,428	12,553	506,334	565,315		565,315		565,315		1
2	Food Purchase		304,478		304,478		304,478	(6,166)	298,312		2
3	Housekeeping	232,276	42,027		274,303		274,303		274,303		3
4	Laundry	124,740	22,153		146,893		146,893	(8,673)	138,220		4
5	Heat and Other Utilities			197,724	197,724		197,724	11,529	209,253		5
6	Maintenance	152,512		155,683	308,195		308,195	(57,355)	250,840		6
7	Other (specify):* Mgmt. Benefits Alloc.							420	420		7
8	TOTAL General Services	555,956	381,211	859,741	1,796,908		1,796,908	(60,245)	1,736,663		8
9	B. Health Care and Programs										
9	Medical Director			12,000	12,000		12,000		12,000		9
10	Nursing and Medical Records	3,209,429	546,446	398,983	4,154,858		4,154,858		4,154,858		10
10a	Therapy		953	568,576	569,529		569,529		569,529		10a
11	Activities	222,413	16,931		239,344		239,344		239,344		11
12	Social Services	23,600	360	4,640	28,600		28,600		28,600		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	3,455,442	564,690	984,199	5,004,331		5,004,331		5,004,331		16
17	C. General Administration										
17	Administrative			854,004	854,004		854,004	(758,787)	95,217		17
18	Directors Fees										18
19	Professional Services			32,181	32,181		32,181	6,998	39,179		19
20	Dues, Fees, Subscriptions & Promotion			21,311	21,311		21,311	9,199	30,510		20
21	Clerical & General Office Expense	258,538	37,569	42,473	338,580		338,580	483,025	821,605		21
22	Employee Benefits & Payroll Taxes			953,234	953,234		953,234		953,234		22
23	Inservice Training & Education			11,255	11,255		11,255	21	11,276		23
24	Travel and Seminars			2,813	2,813		2,813	15,250	18,063		24
25	Other Admin. Staff Transportation							2,735	2,735		25
26	Insurance-Prop.Liab.Malpractice			136,054	136,054		136,054	3,584	139,638		26
27	Other (specify):* Mgmt. Benefits Alloc.							111,190	111,190		27
28	TOTAL General Administration	258,538	37,569	2,053,325	2,349,432		2,349,432	(126,785)	2,222,647		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,269,936	983,470	3,897,265	9,150,671		9,150,671	(187,030)	8,963,641		29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number

Rest Haven South Nursing Home

#0023242

Report Period Beginning:

01/01/05

Ending:

12/31/05

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			454,113	454,113		454,113	29,256	483,369			30
31	Amortization of Pre-Op. & Org											31
32	Interest			196,928	196,928		196,928	23,463	220,391			32
33	Real Estate Taxes							20,007	20,007			33
34	Rent-Facility & Grounds							2,565	2,565			34
35	Rent-Equipment & Vehicle											35
36	Other (specify): ^a											36
37	TOTAL Ownership			651,041	651,041		651,041	75,291	726,332			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Center:		805,897		805,897		805,897		805,897			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shop:											41
42	Provider Participation Fee			93,111	93,111		93,111		93,111			42
43	Other (specify): ^a Nonallowable Cost			337,555	337,555		337,555	(337,555)				43
44	TOTAL Special Cost Centers		805,897	430,666	1,236,563		1,236,563	(337,555)	899,008			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,269,936	1,789,367	4,978,972	11,038,275		11,038,275	(449,294)	10,588,981			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

**See Schedule of adjustments attached at end of cost report.

SEE ACCOUNTANTS' COMPILATION REPORT

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	1	2	3	
NON-ALLOWABLE EXPENSES	Amount	Refer- ence	OHF USE ONLY	
1 Day Care	\$		\$	1
2 Other Care for Outpatients				2
3 Governmental Sponsored Special Program				3
4 Non-Patient Meals	(12,041)	2		4
5 Telephone, TV & Radio in Resident Room	(4,357)	21		5
6 Rented Facility Space				6
7 Sale of Supplies to Non-Patient				7
8 Laundry for Non-Patients	(8,673)	4		8
9 Non-Straightline Depreciation	(56,809)	30		9
10 Interest and Other Investment Income	(34)	32		10
11 Discounts, Allowances, Rebates & Refund				11
12 Non-Working Officer's or Owner's Salary				12
13 Sales Tax				13
14 Non-Care Related Interest				14
15 Non-Care Related Owner's Transaction				15
16 Personal Expenses (Including Transportation				16
17 Non-Care Related Fees				17
18 Fines and Penalties				18
19 Entertainment				19
20 Contributions				20
21 Owner or Key-Man Insurance				21
22 Special Legal Fees & Legal Retainer				22
23 Malpractice Insurance for Individual				23
24 Bad Debt	(150,000)	43		24
25 Fund Raising, Advertising and Promotiona	(7,359)	43		25
26 Income Taxes and Illinois Personal Property Replacement Tax				26
27 CNA Training for Non-Employee				27
28 Yellow Page Advertising	(16,279)	43		28
29 Other-Attach Schedule See Pg 5A	(216,078)			29
30 SUBTOTAL (A): (Sum of lines 1-29)	\$ (471,630)		\$	30

OHF USE ONLY							
48		49		50		51	52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below. (See instructions.)

	1	2	
	Amount	Reference	
31 Non-Paid Workers-Attach Schedule	\$		31
32 Donated Goods-Attach Schedule			32
33 Amortization of Organization & Pre-Operating Expense			33
34 Adjustments for Related Organization Costs (Schedule VII)	22,336		34
35 Other- Attach Schedule			35
36 SUBTOTAL (B): (sum of lines 31-35)	\$ 22,336		36
(sum of SUBTOTALS			
37 TOTAL ADJUSTMENTS (A) and (B))	\$ (449,294)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

	1	2	3	4	
	Yes	No	Amount	Reference	
38 Medically Necessary Transport		x	\$		38
39					39
40 Gift and Coffee Shop		x			40
41 Barber and Beauty Shops		x			41
42 Laboratory and Radiology		x			42
43 Prescription Drugs		x			43
44 Exceptional Care Program		x			44
45 Other-Attach Schedule		x			45
46 Other-Attach Schedule		x			46
47 TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Rest Haven South Nursing Home

ID# 0023242

Report Period Beginning: 01/01/05

Ending: 12/31/05

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1		\$		1
2	Labs - Part A	(28,969)	43	2
3	Disallow Interehab Physiatry	(50,573)	43	3
4	Disallow Residents Welfare	(8,379)	43	4
5	Disallow Marketing	(75,996)	43	5
6	Offset miscellaneous income	(2,350)	2	6
7	Capitalize Repairs & Maintenance	(43,540)	6	7
8	Disallow Portion of Real Estate Taxes	(6,271)	33	8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(216,078)		49

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Rest Haven South Nursing Home

0023242

Report Period Beginning:

01/01/05

Ending:

12/31/05

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(14,391)	8,225	0	0	0	0	0	0	0	0	0	(6,166)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	(8,673)	0	0	0	0	0	0	0	0	0	0	(8,673)	4
5	Heat and Other Utilities	0	11,529	0	0	0	0	0	0	0	0	0	11,529	5
6	Maintenance	(43,540)	(13,815)	0	0	0	0	0	0	0	0	0	(57,355)	6
7	Other (specify):*	0	420	0	0	0	0	0	0	0	0	0	420	7
8	TOTAL General Services	(66,604)	6,359	0	0	0	0	0	0	0	0	0	(60,245)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	(758,787)	0	0	0	0	0	0	0	0	0	(758,787)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	6,998	0	0	0	0	0	0	0	0	0	6,998	19
20	Fees, Subscriptions & Promotions	0	9,199	0	0	0	0	0	0	0	0	0	9,199	20
21	Clerical & General Office Expenses	(4,357)	487,382	0	0	0	0	0	0	0	0	0	483,025	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	21	0	0	0	0	0	0	0	0	0	21	23
24	Travel and Seminar	0	15,250	0	0	0	0	0	0	0	0	0	15,250	24
25	Other Admin. Staff Transportation	0	2,735	0	0	0	0	0	0	0	0	0	2,735	25
26	Insurance-Prop.Liab.Malpractice	0	3,584	0	0	0	0	0	0	0	0	0	3,584	26
27	Other (specify):*	0	111,190	0	0	0	0	0	0	0	0	0	111,190	27
28	TOTAL General Administration	(4,357)	(122,428)	0	0	0	0	0	0	0	0	0	(126,785)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(70,961)	(116,069)	0	0	0	0	0	0	0	0	0	(187,030)	29

Summary B

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

[illegible]

Facility Name & ID Number Rest Haven South Nursing Home

0023242

Report Period Beginning: 01/01/05 Ending: 12/31/05

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Rest Haven Illiana Christian Convalescent Home	100	Rest Haven Central	Palos Heights	Holland Home	South Holland	Sheltered Care
		Rest Haven West	Downers Grove	Village Woods	Crete	Independent Ret.
		Haven Park	Zeeland, MI	Providence Mgmt. &		
				Development Co.	Tinley Park	Management Co.
				Providence Home		
				Health Care	Tinley Park	Home Health
				Saratoga Grove	Downers Grove	Supportive Living

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	2	Food	\$	Rest Haven Illiana Christian Convalescent Hom	100.00%	\$ 8,225	\$ 8,225	1
2	V	5	Utilities		Rest Haven Illiana Christian Convalescent Hom	100.00%	11,529	11,529	2
3	V	6	Maintenance	23,320	Rest Haven Illiana Christian Convalescent Hom	100.00%	9,505	(13,815)	3
4	V	7	Mgmt. Allocation of Benefits		Rest Haven Illiana Christian Convalescent Hom	100.00%	420	420	4
5	V	17	Administrative	854,004	Rest Haven Illiana Christian Convalescent Hom	100.00%	95,217	(758,787)	5
6	V	19	Professional Services		Rest Haven Illiana Christian Convalescent Hom	100.00%	6,998	6,998	6
7	V	20	Dues, Fees & Subscriptions		Rest Haven Illiana Christian Convalescent Hom	100.00%	9,199	9,199	7
8	V	21	Clerical & General Office		Rest Haven Illiana Christian Convalescent Hom	100.00%	487,382	487,382	8
9	V	23	Inservice Training & Education		Rest Haven Illiana Christian Convalescent Hom	100.00%	21	21	9
10	V	24	Travel & Seminar		Rest Haven Illiana Christian Convalescent Hom	100.00%	15,250	15,250	10
11	V	25	Other Admin. Staff Transport		Rest Haven Illiana Christian Convalescent Hom	100.00%	2,735	2,735	11
12	V	26	Insurance-Prop.Liab.&Malp.		Rest Haven Illiana Christian Convalescent Hom	100.00%	3,584	3,584	12
13	V	27	Mgmt. Allocation of Benefits		Rest Haven Illiana Christian Convalescent Hom	100.00%	111,190	111,190	13
14	Total			\$ 877,324			\$ 761,255	\$ * (116,069)	14

* Total must agree with the amount recorded on line 34 of Schedule V1

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rest Haven South Nursing Home

0023242

Report Period Beginning: 01/01/05

Ending: 12/31/05

VII. RELATED PARTIES (continued)

- B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	30 Depreciation	\$	Rest Haven Illiana Christian Convalescent Home	100.00%	\$ 86,065	\$ 86,065	15
16	V	32 Interest		Rest Haven Illiana Christian Convalescent Home	100.00%	23,497	23,497	16
17	V	33 Real Estate Taxes		Rest Haven Illiana Christian Convalescent Home	100.00%	26,278	26,278	17
18	V	34 Rent - Facility & Grounds		Rest Haven Illiana Christian Convalescent Home	100.00%	2,565	2,565	18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$ 138,405	\$ * 138,405	39

* Total must agree with the amount recorded on line 34 of Schedule VI

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rest Haven South Nursing Home # 0023242 Report Period Beginning: 01/01/05 Ending: 12/31/05

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									\$		1
2											2
3											3
4											4
5											5
6	N/A - Voluntary Board with no compensation. See attached Schedule 7/										6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rest Haven South Nursing Home# 0023242Report Period Beginning: 01/01/05Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Rest Haven Illiana Christian Conv. Home
 Street Address 18601 North Creek Drive
 City / State / Zip Code Tinley Park, IL 60477
 Phone Number (708) 342-8100
 Fax Number (708) 342-8006

B. Show the allocation of costs below. If necessary, please attach worksheets

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	2	Food	Accumulated Cost	74,703,880	15	\$ 60,334	\$ 10,184,273	\$ 8,225	1
2	5	Utilities	Accumulated Cost	74,703,880	15	84,570	10,184,273	11,529	2
3	6	Maintenanc	Accumulated Cost	74,703,880	15	69,726	14,570 10,184,273	9,505	3
4	7	Mgmt. Allocation of Benefits	Accumulated Cost	74,703,880	15	3,081	10,184,273	420	4
5	19	Professional Services	Accumulated Cost	74,703,880	15	51,332	10,184,273	6,998	5
6	20	Dues, Fees & Subscriptions	Accumulated Cost	74,703,880	15	67,474	10,184,273	9,199	6
7	21	Clerical & General Office	Accumulated Cost	74,703,880	15	3,575,056	3,114,336 10,184,273	487,382	7
8	23	Inservice Training & Education	Accumulated Cost	74,703,880	15	155	10,184,273	21	8
9	24	Travel & Seminar	Accumulated Cost	74,703,880	15	111,861	10,184,273	15,250	9
10	25	Other Admin. Staff Transport	Accumulated Cost	74,703,880	15	20,062	10,184,273	2,735	10
11	26	Insurance-Prop.Liab.&Malp.	Accumulated Cost	74,703,880	15	26,293	10,184,273	3,584	11
12	27	Mgmt. Allocation of Benefits	Accumulated Cost	74,703,880	15	815,604	10,184,273	111,190	12
13	30	Depreciation	Accumulated Cost	74,703,880	15	631,306	10,184,273	86,065	13
14	32	Interest	Accumulated Cost	74,703,880	15	172,353	10,184,273	23,497	14
15	33	Real Estate Taxes	Accumulated Cost	74,703,880	15	192,752	10,184,273	26,278	15
16	34	Rent - Facility & Grounds	Accumulated Cost	74,703,880	15	18,814	10,184,273	2,565	16
17									17
18	17	Administrative	Direct Cost	1	1	95,217	1	95,217	18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 5,995,990	\$ 3,128,906	\$ 899,660	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	Individual Notes		X	Building Improvements	Varies	Varies	\$ 70,321	\$ 6,321	Varies	Varies	\$ 1,499	1	
2	Tax Exempt Bonds		X	Building	Varies	11/01/04	4,200,000	4,137,420	10/31/34	Varies	195,429	2	
3												3	
4												4	
5												5	
	Working Capital												
6												6	
7												7	
8												8	
9	TOTAL Facility Related						\$ 4,270,321	\$ 4,143,741			\$ 196,928	9	
	B. Non-Facility Related*												
10												10	
11								Allocated from Home Office			23,497	11	
12								Less : Interest Income Offset			(34)	12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ 23,463	14	
15	TOTALS (line 9+line14)						\$ 4,270,321	\$ 4,143,741			\$ 220,391	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None Line # N/A

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and must accompany the cost report

B. Real Estate Taxes				
Important, please see the next worksheet, "RE_Tax". The real estate tax statement and must accompany the cost report				
1.	Real Estate Tax accrual used on 2004 report.	\$	N/A	1
2.	Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	2004 \$		2
3.	Under or (over) accrual (line 2 minus line 1).	\$		3
4.	Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)	\$		4
5.	Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)	\$		5
6.	Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund.		Allocated from Home Office 20,007	
TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$		6
7.	Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru	\$	20,007	7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:		2000	<input type="text"/>	8
		2001	<input type="text"/>	9
		2002	<input type="text"/>	10
		2003	<input type="text"/>	11
		2004	<input type="text"/>	12
Real estate taxes are allocated from a for-profit management entity.				

		FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2004	\$		13
14	PLUS APPEAL COST FROM LINE 5	\$		14
15	LESS REFUND FROM LINE 6	\$		15
16	AMOUNT TO USE FOR RATE CALCULATIONS	\$		16

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity. **This denial must be no more than four years old at the time the cost report is filed.**

SEE ACCOUNTANTS' COMPILATION REPORT

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2004 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Rest Haven South Nursing Home COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0023242

CONTACT PERSON REGARDING THIS REPORT Bill DeYoung

TELEPHONE (708) 342-8100 FAX #: (708) 342-8006

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

	(A)	(B)	(C)	(D)
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1.	19-09-01-203-003-0000	New Home Office Building	\$ 145,410.00	\$ 20,007.00
2.			\$	\$
3.			\$	\$
4.			\$	\$
5.			\$	\$
6.			\$	\$
7.			\$	\$
8.			\$	\$
9.			\$	\$
10.			\$	\$
		TOTALS	\$ 145,410.00	\$ 20,007.00

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? X YES NO **See Page 8 for Allocation**

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home.
(Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rest Haven South Nursing Home

0023242 Report Period Beginning:

01/01/05 Ending:

12/31/05

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 65,000 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

C. Does the Operating Entity? ☒ (a) Own the Facility ☐ (b) Rent from a Related Organization ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions)

D. Does the Operating Entity? ☒ (a) Own the Equipment ☐ (b) Rent equipment from a Related Organization ☐ (c) Rent equipment from Completely Unrelated Organization

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's ground (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO
If so, please complete the following:1. Total Amount Incurred: N/A 2. Number of Years Over Which it is Being Amortized N/A
3. Current Period Amortization: N/A 4. Dates Incurred: N/A

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	Not Available	1976	\$ 31,305	1
2					2
3	TOTALS			\$ 31,305	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rest Haven South Nursing Home

0023242

Report Period Beginning:

01/01/05

Ending:

12/31/05

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	
Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	171	1977	1977	\$ 2,657,266	\$ 66,432	40	\$ 66,432	\$	\$ 1,857,407
5									
6									
7									
8									
Improvement Type**									
9	Landscaping Improvements	1977	1977	19,723		20			19,723
10	Building Improvements	1978	1978	7,401		40	185	185	3,189
11	Land Improvements	1981	1981	2,535		20			2,535
12	Building Improvements	1982	1982	8,179		40	204	204	4,717
13	Building Improvements	1983	1983	4,035		40	101	101	2,232
14	Land Improvements	1984	1984	7,625		20			7,625
15	Building Improvements	1985	1985	2,029		40	51	51	1,025
16	Building Improvements	1986	1986	49,092		40	1,227	1,227	23,544
17	Building Improvements	1987	1987	48,670		40	1,217	1,217	22,160
18	Land Improvements	1987	1987	4,898	245	20	245		4,471
19	Building Improvements	1988	1988	21,602	1,428	40	540	(888)	9,308
20	Land Improvements	1988	1988	1,600	80	20	80		1,382
21	Building Improvements	1988	1988	561,415	14,035	40	14,035		228,230
22	Land Improvements	1988	1988	9,437	472	20	472		7,690
23	Building Improvements	1990	1990	98,412	6,561	40	2,460	(4,101)	37,608
24	Building Improvements	1991	1991	74,357	4,957	40	1,859	(3,098)	26,605
25	Building Improvements	1992	1992	168,370	4,209	40	4,209		56,135
26	Land Improvements	1992	1992	13,785	689	20	689		9,207
27	Building Improvements	1994	1994	24,717	1,648	40	618	(1,030)	7,037
28	Building Improvements	1995	1995	52,042	3,469	40	1,301	(2,168)	13,660
29	Land Improvements	1995	1995	10,722	536	20	536		5,628
30	Landscaping	1996	1996	20,214	1,347	20	1,010	(337)	9,293
31	Building Redecorating	1996	1996	15,578	1,039	40	390	(649)	3,845
32	Building Improvement - Ceiling	1996	1996	25,000	1,667	40	625	(1,042)	5,677
33	Building Improvements - HVAC	1996	1996	5,000		40	125	125	1,135
34	Landscaping	1997	1997	27,690	1,846	20	1,349	(497)	11,642
35	Building Resident Room Redecorating	1997	1997	64,348	4,290	40	1,609	(2,681)	13,483
36	Building - Ceiling & Lighting	1997	1997	62,447	3,663	40	1,561	(2,102)	13,696

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 12A

Facility Name & ID Number Rest Haven South Nursing Home

0023242

Report Period Beginning:

01/01/05

Ending:

12/31/05

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Building Fire Alarm System	1997	\$ 4,483	\$ 640	40	\$ 112	\$ (528)	\$ 989	37
38	Building - HVAC	1997	43,720	2,915	40	1,093	(1,822)	9,564	38
39	Building Improvement Resident Rooms in Gilead Area	1997	44,208	2,947	40	1,105	(1,842)	8,902	39
40	Building - Elevator Repair	1997	12,780	852	40	320	(532)	2,793	40
41	Building - Beauty Shop Renovation	1997	1,800	120	40	45	(75)	368	41
42	Land Improvement - Parking Lot	1998	46,302	2,315	20	2,316	1	17,370	42
43	Building Improvement Resident Rooms in Gilead Area	1998	34,374	2,338	40	859	(1,479)	6,443	43
44	Building - HVAC	1998	40,850	2,723	40	1,021	(1,702)	7,658	44
45	Building Rehab. Area	1998	68,738	4,455	40	1,718	(2,737)	12,885	45
46	Building - Kitchen Fan	1999	1,400	93	40	35	(58)	228	46
47	Building Therapy Room Renovation	1999	2,083	139	40	52	(87)	338	47
48	Building Improvement HVAC	2000	801,268	54,236	40	20,032	(34,204)	120,192	48
49	Building Improvement Social Service Office	2000	1,683	240	7	240		1,320	49
50	Land Improvement - Lighting	2000	30,000	2,000	15	2,000		11,000	50
51	Land Improvement - Fencing	2000	8,071	538	15	538		2,959	51
52	Building Improvement HVAC	2000	663,243	43,915	40	16,581	(27,334)	91,196	52
53	Building - Garage	2000	3,820	382	20	191	(191)	1,051	53
54	Building Improvement - Pipe Enclosure	2000	82,716	11,817	40	2,068	(9,749)	11,374	54
55	Building Improvement - Tile in Kitchen place into service 2001	2001	6,800	971	7	971		4,855	55
56	Land Improvement - Light Poles	2001	1,878		15	125	125	562	56
57	Building Improvements - HVAC	2001	19,808	822	40	495	(327)	2,228	57
58	Building Improvements - Kitchen Floor	2001	35,884	2,392	15	2,392		10,764	58
59	Building Improvements - Fire Protection System	2001	16,000	1,067	15	1,067		4,801	59
60	Building Improvements - Code Alarm	2002	12,767	638	10	1,276	638	4,466	60
61	Building Improvements - Renovations- plumbing work	2002	4,712	157	15	314	157	1,099	61
62	Building Improvements - Renovations-plumbing and heating	2002	3,275	41	40	82	41	287	62
63	Building Improvements - painting, flooring, wallcovering	2002	434,395	16,076	7	32,152	16,076	112,532	63
64	Building Improvements- walls, electrical, lighting	2002	431,434	3,103	40	6,206	3,103	21,721	64
65	Building Improvements- HVAC	2002	17,600	440	40	920	480	3,220	65
66	BI-Fire dampers	2003	62,407	4,161	15	4,161		10,402	66
67	BI-Door panels	2003	6,193	620	10	620		1,550	67
68	BI-Ceiling project	2003	21,725	543	40	543		1,358	68
69	BI-Alarm system	2003	35,502	1,775	20	1,775		4,438	69
70	TOTAL (lines 4 thru 69)		\$ 7,070,108	\$ 284,084		\$ 206,555	\$ (77,529)	\$ 2,900,802	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 7,070,108	\$ 284,084		\$ 206,555	\$ (77,529)	\$ 2,900,802	1
2	LI-Heated sidewalk	2003	32,012	2,134	15	2,134		5,335	2
3	LI-Sign	2003	784	78	10	78		195	3
4	BI-Thermostats, heaters, pump motor, valve	2003	10,902	545	20	545		1,362	4
5	BI-Gate	2003	3,050	153	20	153		382	5
6	BI-Dental office	2004	15,500	388	40	388		582	6
7	BI-Alarm system	2004	2,860	409	7	409		613	7
8	BI-Fire protection system	2004	3,500	350	10	350		525	8
9	BI-Activity room	2004	967	138	7	138		207	9
10	BI-Fire protection cabinet	2004	2,850	407	7	407		611	10
11									11
12	BI - Generator	2005	92,610	2,315	20	2,315		2,315	12
13	BI - HVAC	2005	6,932		20	173	173	173	13
14	BI - Sprinklers	2005	3,815		20	95	95	95	14
15	BI - Generator	2005	3,668		20	92	92	92	15
16	BI - Outside Lights	2005	1,328		20	33	33	33	16
17	BI - Drywall	2005	880		20	22	22	22	17
18	BI - Elevator	2005	2,007		20	50	50	50	18
19	BI - Doors	2005	9,220		20	231	231	231	19
20	BI - Plumbing	2005	3,276		20	82	82	82	20
21	BI - Fire Alarm System	2005	6,975		20	174	174	174	21
22	BI - Master Station (Nurse Call)	2005	1,705		20	43	43	43	22
23	BI - Conveyor Warewasher	2005	1,772		20	44	44	44	23
24									24
25									25
26									26
27									27
28									28
29	Allocated from Home Office	2005	566,779			14,184	14,184	51,422	29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,843,500	\$ 291,001		\$ 228,695	\$ (62,306)	\$ 2,965,390	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Rest Haven South Nursing Home

0023242

Report Period Beginning:

01/01/05

Ending:

12/31/05

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instruction

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 1,802,364	\$ 155,175	\$ 174,856	\$ 19,681	3-15	\$ 1,112,492	71
72	Current Year Purchases	115,995	7,937	7,937		5-10	7,937	72
73	Fully Depreciated Assets	1,508,733					1,508,733	73
74	Allocated from Home Office	502,964		67,674	67,674		327,824	74
75	TOTALS	\$ 3,930,056	\$ 163,112	\$ 250,467	\$ 87,355		\$ 2,956,986	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77	Allocated from Home Office			28,541		4,207	4,207		10,563	77
78										78
79										79
80	TOTALS			\$ 28,541	\$	\$ 4,207	\$ 4,207		\$ 10,563	80

E. Summary of Care-Related Asset

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 11,833,402	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 454,113	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 483,369	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 29,256	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 5,932,939	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87	N/A				87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progres

	Description	Cost	
92		\$	92
93	N/A		93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

SEE ACCOUNTANTS' COMPILATION REPORT

** This must agree with Schedule V line 30, column f

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
 2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
 If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6	Allocated from Home Office				2,565			6
7	TOTAL				\$ 2,565			7

8. List separately any amortization of lease expense included on page 4, line 34. N/A
 This amount was calculated by dividing the total amount to be amortized N/A
 by the length of the lease N/A.

9. Option to Buy: ☐ YES ☐ NO Terms: N/A *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☒ NO
 16. Rental Amount for movable equipment: \$ 0 Description: N/A

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18	N/A				18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:
 Beginning
 Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	<u>/2006</u>	\$ <u> </u>
13.	<u>/2007</u>	\$ <u> </u>
14.	<u>/2008</u>	\$ <u> </u>

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rest Haven South Nursing Home # 0023242 Report Period Beginning: 01/01/05 Ending: 12/31/05

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO It is the policy of this facility to only hire certified nurses aides If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.	2. CLASSROOM PORTION: IN-HOUSE PROGRAM <input type="checkbox"/> IN OTHER FACILITY <input type="checkbox"/> COMMUNITY COLLEGE <input type="checkbox"/> HOURS PER CNA _____	3. CLINICAL PORTION: IN-HOUSE PROGRAM <input type="checkbox"/> IN OTHER FACILITY <input type="checkbox"/> HOURS PER CNA _____
---	--	---

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wage (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

(a) Include wages paid during the classroom portion of training. Do not include fringe benefit.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefit.

(c) For in-house training programs only. Do not include fringe benefit.

(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

SEE ACCOUNTANTS' COMPILATION REPORT

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities:

\$ _____

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10A(3)	hrs	\$	18,136	\$ 293,797	\$	18,136	\$ 293,797	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		2,201	39,939		2,201	39,939	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(2,3)	hrs		13,497	234,840	953	13,497	235,793	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescripts				805,897		805,897	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):									13
14	TOTAL			\$	33,834	\$ 568,576	\$ 806,850	33,834	\$ 1,375,426	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 850	\$ 850	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 151,260)	949,490	949,490	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	52,611	52,611	7
8	Accounts Receivable (owners or related parties)	2,367,980	6,505,400	8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,370,931	\$ 7,508,351	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	31,305	31,305	13
14	Buildings, at Historical Cost	7,413,037	7,843,500	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	3,228,166	3,958,597	16
17	Accumulated Depreciation (book methods)	(6,445,344)	(5,932,939)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 4,227,164	\$ 5,900,463	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 7,598,095	\$ 13,408,814	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 211,788	\$ 211,788	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	7,997	7,997	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	163,014	163,014	30
31	Accrued Taxes Payable (excluding real estate taxes)	13,230	13,230	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	3,069	3,069	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	TDA W/H	39,945	39,945	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 439,043	\$ 439,043	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	6,321	6,321	39
40	Mortgage Payable			40
41	Bonds Payable		4,137,420	41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 6,321	\$ 4,143,741	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 445,364	\$ 4,582,784	46
47	TOTAL EQUITY (page 18, line 24)	\$ 7,152,731	\$ 8,826,030	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 7,598,095	\$ 13,408,814	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 7,804,395	1
2	Restatements (describe):		2
3			3
4	Prior Period Adjustment	(2)	4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 7,804,393	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(651,662)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (651,662)	17
B. Transfers (Itemize):			
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 7,152,731	24 *

Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 19

Facility Name & ID Number Rest Haven South Nursing Home

0023242

Report Period Beginning: 01/01/05

Ending: 12/31/05

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached

Note: This schedule should show gross revenue and expenses. Do not net revenue against expenses

1			
	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 13,637,004	1
2	Discounts and Allowances for all Levels	(5,041,705)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 8,595,299	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	421,142	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 421,142	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursement		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	22,153	13
14	Non-Patient Meals	12,041	14
15	Telephone, Television and Radio	4,357	15
16	Rental of Facility Space		16
17	Sale of Drugs	891,860	17
18	Sale of Supplies to Non-Patient		18
19	Laboratory	27,894	19
20	Radiology and X-Ray	29,768	20
21	Other Medical Services	341,970	21
22	Laundry	8,673	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,338,716	23
	D. Non-Operating Revenue		
24	Contributions	19,400	24
25	Interest and Other Investment Income**	34	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 19,434	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Miscellaneous Charges	9,672	28
28a	Other Income	2,350	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 12,022	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 10,386,613	30

2			
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,796,908	31
32	Health Care	5,004,331	32
33	General Administration	2,349,432	33
	B. Capital Expense		
34	Ownership	651,041	34
	C. Ancillary Expense		
35	Special Cost Centers	1,143,452	35
36	Provider Participation Fee	93,111	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 11,038,275	40
41	Income before Income Taxes (line 30 minus line 40)**	(651,662)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (651,662)	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? Yes If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

**** Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number Rest Haven South Nursing Home# 0023242Report Period Beginning: 01/01/05Ending: 12/31/05

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	4,676	4,708	\$ 153,725	\$ 32.65	1
2	Assistant Director of Nursing					2
3	Registered Nurses	22,376	23,797	608,862	25.59	3
4	Licensed Practical Nurses	29,323	31,356	657,613	20.97	4
5	CNAs & Orderlies	126,170	133,652	1,685,015	12.61	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,865	2,112	37,665	17.83	9
10	Activity Assistants	12,947	13,794	184,748	13.39	10
11	Social Service Worker	2,003	2,074	23,600	11.38	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	3,117	4,166	46,428	11.14	15
16	Dishwashers					16
17	Maintenance Worker	9,906	10,745	152,512	14.19	17
18	Housekeepers	18,810	20,690	232,276	11.23	18
19	Laundry	10,576	11,408	124,740	10.93	19
20	Administrator					20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	14,296	18,413	258,538	14.04	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,869	2,053	28,635	13.95	31
32	Other Health C: <u>Case Manager</u>	2,058	2,074	75,579	36.44	32
33	Other(specify) _____					33
34	TOTAL (lines 1 - 33)	259,992	281,042	\$ 4,269,936 *	\$ 15.19	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 11,300	1(3)	35
36	Medical Director	Monthly	12,000	9(3)	36
37	Medical Records Consultant	Monthly	4,224	10(3)	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	5,801	10(3)	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant	Monthly	2,520	12(3)	45
46	Other(specify) <u>Chapel Ministry</u>	Monthly	2,120	12(3)	46
47	<u>Registry Nurses</u>	Monthly	1,496	10(3)	47
48	_____				48
49	TOTAL (lines 35 - 48)		\$ 39,461		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	2,522	\$ 122,065	10(3)	50
51	Licensed Practical Nurses	5,906	239,870	10(3)	51
52	Certified Nurse Assistants/Aides	1,098	25,527	10(3)	52
53	TOTAL (lines 50 - 52)	9,526	\$ 387,462		53

SEE ACCOUNTANTS' COMPILATION REPORT

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes				F. Dues, Fees, Subscriptions and Promotions			
Name	Function	Ownership %	Amount	Description		Amount	Description		Amount		
Nancy Van Drunen	Administrator	0	\$ 95,217	Workers' Compensation Insurance		\$ 110,100	IDPH License Fee		\$		
				Unemployment Compensation Insurance		27,003	Advertising: Employee Recruitment				
				FICA Taxes		311,108	Health Care Worker Background Check				
Amount paid out of Home Office allocated in column 7				Employee Health Insurance		380,019	(Indicate # of checks performed 69)		690		
				Employee Meals			Life Services Network		18,305		
				Illinois Municipal Retirement Fund (IMRF)*			Miscellaneous Dues & Licenses		2,065		
				Employee Welfare		44,489	Miscellaneous Subscriptions		251		
				Employee Uniforms		2,631	Promotional Advertising		5,881		
				Employee Drug Testing		3,583	Yellow Page Advertising		16,279		
TOTAL (agree to Schedule V, line 17, col. 1)				Other Employee Benefits		2,019	Allocated from Home Office		9,199		
(List each licensed administrator separately.)			\$ 95,217	TDA Expense		72,282	Less: Public Relations Expense		()		
B. Administrative - Other							Non-allowable advertising		(5,881)		
Description			Amount				Yellow page advertising		(16,279)		
Management Fees (Eliminated in Column 7)			\$ 854,004								
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 854,004	TOTAL (agree to Schedule V, line 22, col.8)		\$ 953,234	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 30,510		
(Attach a copy of any management service agreement)				E. Schedule of Non-Cash Compensation Paid to Owners or Employees				G. Schedule of Travel and Seminar**d			
C. Professional Services				Description		Line #	Amount		Description	Amount	
Vendor/Payee		Type	Amount								
Laner, Muchin, Dombrow, Becker,			\$	N/A			\$		Out-of-State Travel	\$	
Levin & Tominberg, LTD		Legal	9,647								
Margaret Chizek		Legal	1,038								
KPMG		Accounting	4,100						In-State Travel	1,937	
Altschuler, Melvoin and											
Glasser, LLP		Accounting	5,352								
American Express Tax & Bus Svcs.		Accounting	107								
Ticor Title Insurance Company		Consulting	665						Seminar Expense	876	
Health MEDX		Computer Svcs.	415								
DaRT Chart Systems LLC		Clinical Consulting	10,000								
Utility Service Consultants		Utility Consulting	857						Allocated from Home Office	15,250	
									Entertainment Expense	()	
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL		\$	(agree to Sch. V, line 24, col. 8)				
(If total legal fees exceed \$2500 attach copy of invoices.)			\$ 32,181				TOTAL		\$ 18,063		

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

****See instructions.**

Rest Haven South Nursing Home

Provider #: 0023242

01/01/05 to 12/31/05

Schedule 21A

XIX. SUPPORT SCHEDULE

C. Professional Services

Total (agree to Schedule V, line 19, column 3) 32,181

Allocated from Home Office

Legal

3,359

Other

3,639

6,998

Total (agree to Schedule V, line 19, column 8) 39,179

SEE ACCOUNTANTS' COMPILATION REPORT

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1 Improvement Type	2 Month & Year Improvement Was Made	3 Total Cost	4 Useful Life	5 Amount of Expense Amortized Per Year								
					6 FY2002	7 FY2003	8 FY2004	9 FY2005	10 FY2006	11 FY2007	12 FY2008	13 FY2009	14 FY2010
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2								N/A					
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rest Haven South Nursing Home

0023242

Report Period Beginning:

01/01/05

Ending:

12/31/05

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount Life Services Network - \$18,305
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 7.5 yrs.
- (6) Indicate the total amount of both disposable and non-disposable diaper expenses and the location of this expense on Sch. V. 157,910 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility IDPH license number of this related party and the date the present owners took over N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 93,111
This amount is to be recorded on line 42 of Schedule V
- (12) Are there any salary costs which have been allocated to more than one line on Schedule for an individual employee? No If YES, attach an explanation of the allocation

SEE ACCOUNTANTS' COMPILATION REPORT

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services if the patient census listed on page 2, Section B No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these function
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount \$ 12,041
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel No
If YES, attach a complete explanation N/A
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 0
d. Have vehicle usage logs been maintained Adequate records have been maintained.
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
g. Does the facility transport residents to and from day training? N/A
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: KPMG, LLP The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? No If no, please explain. Audit in progress
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fee

RECONCILIATION REPORT

12:04 PM 5/16/2006

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-449,294	equal to	-449,294	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	220,391	equal to	220,391	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	20,007	equal to	20,007	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	N/A	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	483,369	equal to	483,369	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	2,565	equal to	2,565	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	0	equal to	0	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages		equal to		0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	569,529	equal to	569,529	0	O.K.	Pg16 Z12+Z14.	N/A/B	1-4;40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	806,850	equal to	806,850	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	1,796,908	equal to	1,796,908	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	5,004,331	equal to	5,004,331	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Administration	2,349,432	equal to	2,349,432	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	651,041	equal to	651,041	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	1,143,452	equal to	1,143,452	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+i	N/A	38to41+43	4
Income Stat. Prov. Partic.	93,111	equal to	93,111	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	3,133,850	equal to	3,209,429	-75,579	FAILED	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to	0	0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	0	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	222,413	equal to	222,413	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	23,600	equal to	23,600	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	46,428	equal to	46,428	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	152,512	equal to	152,512	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	232,276	equal to	232,276	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	124,740	equal to	124,740	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	0	equal to	0	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	258,538	equal to	258,538	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to	0	0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	4,269,936	equal to	4,269,936	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	11,300	< or = to	506,334	-495,034	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	12,000	< or = to	12,000	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	397,487	< or = to	398,983	-1,496	O.K.	Pg20 X14..X16+	B. & C.	17to39 and 50to6	2	Pg3 G19	N/A	10	3
Activity Consultant	0	< or = to	0	0	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	2,520	< or = to	4,640	-2,120	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	95,217	equal to		0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	854,004	equal to	854,004	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	32,181	equal to	32,181	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	953,234	equal to	953,234	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	30,510	equal to	30,510	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	18,063	equal to	18,063	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	93,111	equal to	93,111	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	0	< or = to	0	0	O.K.	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	0	equal to	0	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to	0	0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	8,048	equal to	8,048	0	O.K.	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	22,336	equal to	22,336	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6l Y4	B.	14	8
Total loan balance	4,143,741	equal to	4,143,741	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	0	equal to	0	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	31,305	equal to	31,305	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	7,843,500	equal to	7,843,500	0	O.K.	Pg12 to 12l L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	3,958,597	equal to	3,958,597	0	O.K.	Pg13 O22+L13	C. & D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	5,932,939	equal to	5,932,939	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	7,152,731	equal to	7,152,731	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	-651,662	equal to	-651,662	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to	0	0	O.K.	Pg22 F31-J31..1	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	7,598,095	equal to	7,598,095	0	O.K.	Pg17 H41		25	1	Pg17 S41	N/A	48	1

Rest Haven South Nursing Home
IDHFS Comparative Data - Per Resident Day Cost
Year Ending 12/31/05

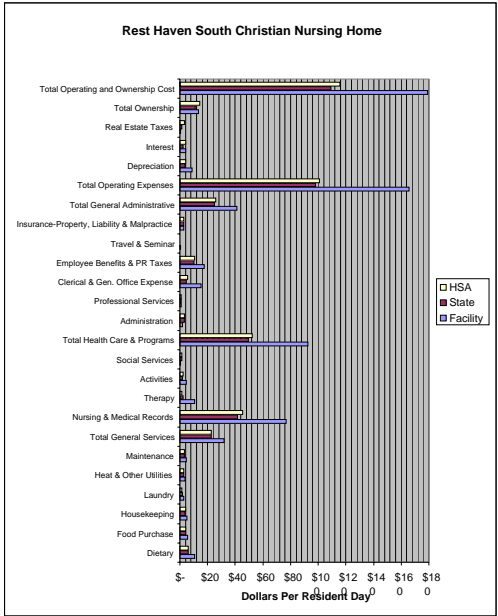
Cost Report Line	Description	Your Facility	Average Median Cost Per Day (2003)	
			State	HSA
1	Dietary	10.44	6.01	6.06
2	Food Purchase	5.51	4.31	4.31
3	Housekeeping	5.06	3.70	4.05
4	Laundry	2.55	1.85	1.59
5	Heat & Other Utilities	3.86	2.95	2.93
6	Maintenance	4.63	3.01	3.21
8	Total General Services	32.06	22.58	22.65
10	Nursing & Medical Records	76.71	41.83	45.12
10A	Therapy	10.51	2.10	1.45
11	Activities	4.42	1.91	2.16
12	Social Services	0.53	1.42	1.60
16	Total Health Care & Programs	92.39	49.48	52.34
17	Administration	1.76	3.36	3.46
19	Professional Services	0.72	0.99	1.12
21	Clerical & Gen. Office Expense	15.17	4.79	5.56
22	Employee Benefits & PR Taxes	17.60	10.09	10.51
24	Travel & Seminar	0.33	0.08	0.06
26	Insurance-Property, Liability & Malpractice	2.58	2.58	2.85
28	Total General Administrative	41.03	24.94	25.81
29	Total Operating Expenses	165.48	98.06	100.96
30	Depreciation	8.92	3.70	4.11
32	Interest	4.07	2.54	4.05
33	Real Estate Taxes	0.37	1.38	3.20
37	Total Ownership	13.41	11.11	14.54
	Total Operating and Ownership Cost	178.89	109.17	115.50

Notes:
Your Facility data is from page 3, column 8 of your 2005 Medicaid cost report, divided by your annual census.
The Average Median Cost Per Day for the State and your HSA is taken from 2003 data available from the Illinois Department of Healthcare and Family Services and corresponds with the respective cost report data after final adjustments.

Enter your HSA # in next column ===== 7
Census (Pulls from Page 2) 54,166

IDHFS LTC Profiles
LTC Median Per Diem Cost by HSA - 2003 Cost Reports
2003 (Run June 1, 2004)

Cost Report Line	Description	State-Wide	UN-INFLATED											10th %	90th %
			HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11		
1	Dietary	6.01	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70	4.13	9.81
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11	3.36	6.04
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61	2.48	5.80
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13	0.91	3.14
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95	2.05	4.25
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82	1.92	5.12
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	21.73	17.57	31.51
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15	27.25	64.47
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24	-	10.55
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54	1.06	3.45
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49	32.10	77.23
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17	1.71	7.21
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77	0.07	3.44
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25	2.49	10.78
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08	6.33	19.34
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07	-	0.43
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	0.88	4.32
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93	16.95	39.14
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71	69.40	142.56
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	1.01	8.43
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50	-	11.53
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11	-	4.85
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39	3.76	23.58
	TOTAL OPERATING & OWNERSHIP CC	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10	73.16	166.14



Rest Haven South Nursing Home
IDPA Comparative Data - Per Resident Day Cost
Year Ending 12/31/05

Enter your HSA # in next column
Census (Pulls from Page 2)

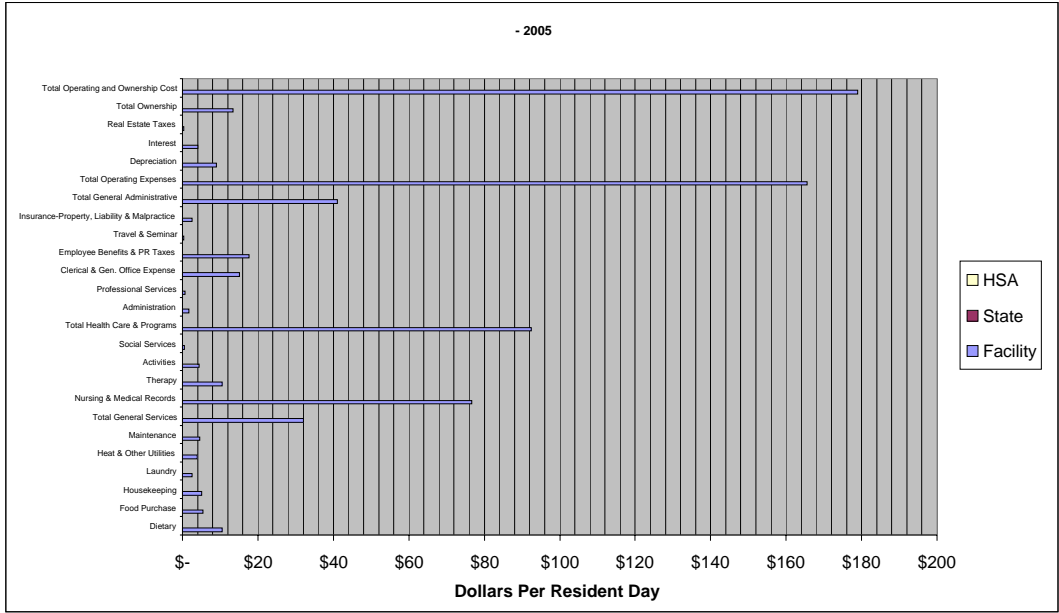
11
54,166

Cost Report Line	Description	2005	2004 Median		2004	2004 Median		2003	2003 Median		2002	2002 Median	
		Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA
1	Dietary	10.44	-	-	#DIV/0!	-	-	#DIV/0!	6.10	5.70	#DIV/0!	6.01	5.60
2	Food Purchase	5.51	-	-	#DIV/0!	-	-	#DIV/0!	4.31	4.11	#DIV/0!	4.27	4.09
3	Housekeeping	5.06	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.61	#DIV/0!	3.65	3.48
4	Laundry	2.55	-	-	#DIV/0!	-	-	#DIV/0!	1.85	2.13	#DIV/0!	1.90	2.23
5	Heat & Other Utilities	3.86	-	-	#DIV/0!	-	-	#DIV/0!	2.95	2.95	#DIV/0!	2.71	2.73
6	Maintenance	4.63	-	-	#DIV/0!	-	-	#DIV/0!	3.01	2.82	#DIV/0!	2.99	2.92
8	Total General Services	32.06	-	-	#DIV/0!	-	-	#DIV/0!	22.58	21.73	#DIV/0!	22.09	22.04
10	Nursing & Medical Records	76.71	-	-	#DIV/0!	-	-	#DIV/0!	41.83	42.15	#DIV/0!	40.68	41.16
10A	Therapy	10.51	-	-	#DIV/0!	-	-	#DIV/0!	2.10	2.24	#DIV/0!	1.85	2.27
11	Activities	4.42	-	-	#DIV/0!	-	-	#DIV/0!	1.91	1.54	#DIV/0!	1.88	1.60
12	Social Services	0.53	-	-	#DIV/0!	-	-	#DIV/0!	1.42	1.27	#DIV/0!	1.44	1.32
16	Total Health Care & Programs	92.39	-	-	#DIV/0!	-	-	#DIV/0!	49.48	49.49	#DIV/0!	47.55	47.76
17	Administration	1.76	-	-	#DIV/0!	-	-	#DIV/0!	3.36	3.17	#DIV/0!	3.39	3.54
19	Professional Services	0.72	-	-	#DIV/0!	-	-	#DIV/0!	0.99	0.77	#DIV/0!	0.98	0.72
21	Clerical & Gen. Office Expense	15.17	-	-	#DIV/0!	-	-	#DIV/0!	4.79	4.25	#DIV/0!	4.58	4.31
22	Employee Benefits & PR Taxes	17.60	-	-	#DIV/0!	-	-	#DIV/0!	10.09	9.08	#DIV/0!	9.63	8.44
24	Travel & Seminar	0.33	-	-	#DIV/0!	-	-	#DIV/0!	0.08	0.07	#DIV/0!	0.09	0.09
26	Insurance-Property, Liability & Malpractice	2.58	-	-	#DIV/0!	-	-	#DIV/0!	2.58	2.61	#DIV/0!	2.19	2.03
28	Total General Administrative	41.03	-	-	#DIV/0!	-	-	#DIV/0!	24.94	22.93	#DIV/0!	23.47	21.93
29	Total Operating Expenses	165.48	-	-	#DIV/0!	-	-	#DIV/0!	98.06	94.71	#DIV/0!	94.39	91.33
30	Depreciation	8.92	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.38	#DIV/0!	3.53	3.04
32	Interest	4.07	-	-	#DIV/0!	-	-	#DIV/0!	2.54	1.50	#DIV/0!	2.73	1.54
33	Real Estate Taxes	0.37	-	-	#DIV/0!	-	-	#DIV/0!	1.38	1.11	#DIV/0!	1.30	1.03
37	Total Ownership	13.41	-	-	#DIV/0!	-	-	#DIV/0!	11.11	8.39	#DIV/0!	11.44	10.00
	Total Operating and Ownership Cost	178.89	-	-	#DIV/0!	-	-	#DIV/0!	103.10	103.10	#DIV/0!	105.83	101.30

Notes:

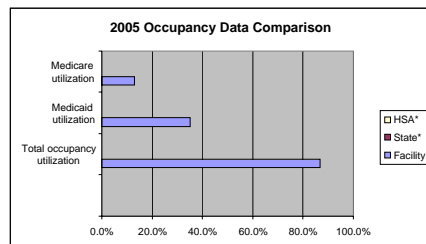
Your Facility data is from page 3, column 8 of each of your respective Medicaid cost reports, divided by the respective annual census.

The 2005, 2004, 2003 & 2002 Median Cost Per Day for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.



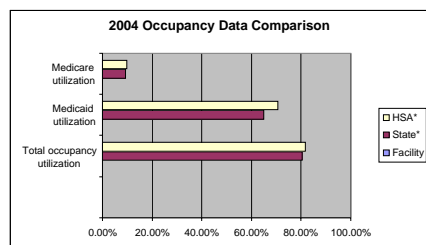
2005

Your Facility	State*	HSA*
Total occupancy utilization	86.78%	0.00%
Medicaid utilization	35.20%	0.00%
Medicare utilization	12.89%	0.00%
Private pay percent utilization	38.69%	N/A
Capacity in Patient Days	62,415	N/A
Census days of service provided	54,166	N/A



2004

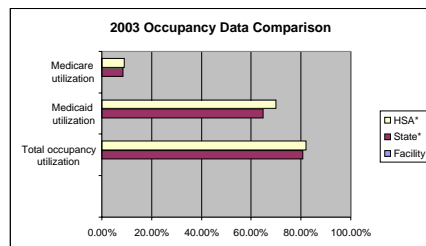
Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.50%
Medicaid utilization	#DIV/0!	65.00%
Medicare utilization	#DIV/0!	9.40%
Private pay percent utilization	#DIV/0!	N/A
Capacity in Patient Days	N/A	N/A
Census days of service provided	N/A	N/A



* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

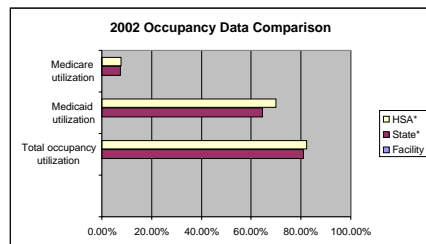
2003

Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.80%
Medicaid utilization	#DIV/0!	64.80%
Medicare utilization	#DIV/0!	8.50%
Private pay percent utilization	#DIV/0!	N/A
Capacity in Patient Days	N/A	N/A
Census days of service provided	N/A	N/A



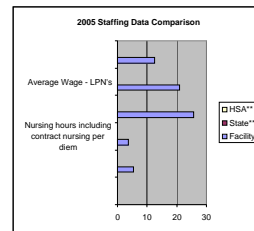
2002

Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.90%
Medicaid utilization	#DIV/0!	64.50%
Medicare utilization	#DIV/0!	7.40%
Private pay percent utilization	#DIV/0!	N/A
Capacity in Patient Days	N/A	N/A
Census days of service provided	N/A	N/A

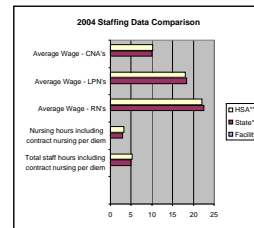


Rest Haven South Nursing Home
Comparative Staffing Data
Year Ending 12/31/05
HSA 1

2005			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	5.36	0.00	0.00
Nursing hours including contract nursing per diem	3.75	0.00	0.00
Average Wage - RN's	25.59	0.00	0.00
Average Wage - LPN's	20.97	0.00	0.00
Average Wage - CNA's	12.61	0.00	0.00



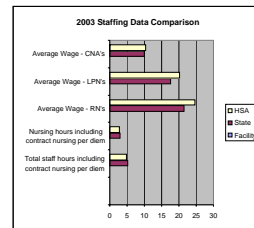
2004			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	5.00	5.30	
Nursing hours including contract nursing per diem	3.00	3.20	
Average Wage - RN's	22.54	22.05	
Average Wage - LPN's	18.40	18.02	
Average Wage - CNA's	10.02	10.13	



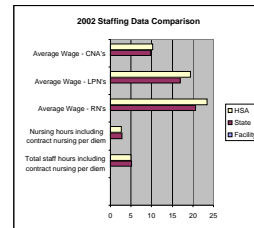
** State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

Rest Haven South Nursing Home
Comparative Staffing Data
Year Ending 12/31/05
HSA 7

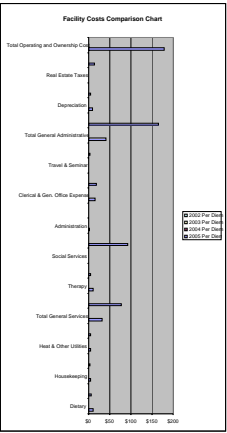
2003			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.10	4.90	
Nursing hours including contract nursing per diem	2.90	2.70	
Average Wage - RN's	21.56	24.55	
Average Wage - LPN's	17.64	20.23	
Average Wage - CNA's	9.91	10.44	



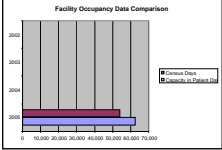
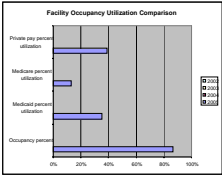
2002			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.20	5.00	
Nursing hours including contract nursing per diem	2.80	2.60	
Average Wage - RN's	20.69	23.49	
Average Wage - LPN's	16.89	19.39	
Average Wage - CNA's	9.73	10.28	



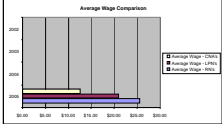
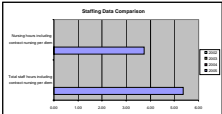
Cost Report Line	Account	Year 2003	Year 2004	Year 2005	Year 2006
		Facility	Facility	Facility	Facility
		2003	2004	2005	2006
		Per Bed	Per Bed	Per Bed	Per Bed
1	Diets	10.44	4500/01	4500/01	4500/01
2	Food Purchase	3.31	4500/01	4500/01	4500/01
3	Housekeeping	3.04	4500/01	4500/01	4500/01
4	Laundry	1.10	4500/01	4500/01	4500/01
5	Heat & Other Utilities	2.86	4500/01	4500/01	4500/01
6	Maintenance	4.43	4500/01	4500/01	4500/01
8	Total General Services	20.04	4500/01	4500/01	4500/01
10	Nursing & Medical Records	76.71	4500/01	4500/01	4500/01
10A	Therapy	10.01	4500/01	4500/01	4500/01
11	Activities	4.42	4500/01	4500/01	4500/01
12	Social Services	6.57	4500/01	4500/01	4500/01
16	Total Health Care & Programs	92.79	4500/01	4500/01	4500/01
17	Administration	1.74	4500/01	4500/01	4500/01
19	Professional Services	6.72	4500/01	4500/01	4500/01
21	Child & Gen. Office Expense	15.17	4500/01	4500/01	4500/01
22	Telephone, Bells & PK Taxes	17.40	4500/01	4500/01	4500/01
24	Travel & Lodging	6.33	4500/01	4500/01	4500/01
34	Insurance-Property, Liability & Malpractice	2.58	4500/01	4500/01	4500/01
36	Total General Administration	4.41	4500/01	4500/01	4500/01
39	Total Operating Expenses	160.48	4500/01	4500/01	4500/01
39	Depreciation	6.92	4500/01	4500/01	4500/01
12	Interest	4.47	4500/01	4500/01	4500/01
31	Real Estate Taxes	4.37	4500/01	4500/01	4500/01
37	Total Ownership	15.83	4500/01	4500/01	4500/01
	Total Operating and Ownership Cost	176.31	4500/01	4500/01	4500/01



	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Occupancy percent	86.78%	4500/01	4500/01	4500/01
Medicaid percent utilization	35.20%	4500/01	4500/01	4500/01
Medicare percent utilization	52.89%	4500/01	4500/01	4500/01
Private pay percent utilization	88.89%	4500/01	4500/01	4500/01
Capacity in Patient Days	62,410	0	0	0
Census Days	54,146	0	0	0



	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Total staff hours including contract nursing per day	0.36	0.00	0.00	0.00
Nursing hours including contract nursing per day	0.32	0.00	0.00	0.00
Average Wage - BSN	25.59	0.00	0.00	0.00
Average Wage - LPN	20.97	0.00	0.00	0.00
Average Wage - CNA	12.67	0.00	0.00	0.00



	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	46,428	12,553	506,334	565,315	0	565,315	0	565,315
2. Food Purchase	0	304,478	0	304,478	0	304,478	-6,166	298,312
3. Housekeeping	232,276	42,027	0	274,303	0	274,303	0	274,303
4. Laundry	124,740	22,153	0	146,893	0	146,893	-8,673	138,220
5. Heat and Other Utilities	0	0	197,724	197,724	0	197,724	11,529	209,253
6. Maintenance	152,512	0	155,683	308,195	0	308,195	-57,355	250,840
7. Other (specify)*	0	0	0	0	0	0	420	420
8. Total General Services	555,956	381,211	859,741	1,796,908	0	1,796,908	-60,245	1,736,663
9. Medical Director	0	0	12,000	12,000	0	12,000	0	12,000
10. Nursing & Medical Records	3,209,429	546,446	398,983	4,154,858	0	4,154,858	0	4,154,858
10a. Therapy	0	953	568,576	569,529	0	569,529	0	569,529
11. Activities	222,413	16,931	0	239,344	0	239,344	0	239,344
12. Social Services	23,600	360	4,640	28,600	0	28,600	0	28,600
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	3,455,442	564,690	984,199	5,004,331	0	5,004,331	0	5,004,331
17. Administrative	0	0	854,004	854,004	0	854,004	-758,787	95,217
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	32,181	32,181	0	32,181	6,998	39,179
20. Fees, Subscriptions & Promotion	0	0	21,311	21,311	0	21,311	9,199	30,510
21. Clerical & General Office	258,538	37,569	42,473	338,580	0	338,580	483,025	821,605
22. Employee Benefits & Payroll	0	0	953,234	953,234	0	953,234	0	953,234
23. Inservice Training & Education	0	0	11,255	11,255	0	11,255	21	11,276
24. Travel and Seminar	0	0	2,813	2,813	0	2,813	15,250	18,063
25. Other Admin. Staff Trans	0	0	0	0	0	0	2,735	2,735
26. Insurance-Prop.Liab.Malpractice	0	0	136,054	136,054	0	136,054	3,584	139,638
27. Other (specify)*	0	0	0	0	0	0	111,190	111,190
28. Total General Adminis	258,538	37,569	2,053,325	2,349,432	0	2,349,432	-126,785	2,222,647
29. Total General Administrative	4,269,936	983,470	3,897,265	9,150,671	0	9,150,671	-187,030	8,963,641
30. Depreciation	0	0	454,113	454,113	0	454,113	29,256	483,369
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	196,928	196,928	0	196,928	23,463	220,391
33. Real Estate	0	0	0	0	0	0	20,007	20,007
34. Rent - Facility & Grounds	0	0	0	0	0	0	2,565	2,565
35. Rent - Equipment & Vehicles	0	0	0	0	0	0	0	0
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	651,041	651,041	0	651,041	75,291	726,332
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	805,897	0	805,897	0	805,897	0	805,897
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	93,111	93,111	0	93,111	0	93,111
43. Other (specify):*	0	0	337,555	337,555	0	337,555	-337,555	0
44. Total Special Cost Ce	0	805,897	430,666	1,236,563	0	1,236,563	-337,555	899,008
45. Grand Total	4,269,936	1,789,367	4,978,972	11,038,275	0	11,038,275	-449,294	10,588,981

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	850	850
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Receivable	949,490	949,490
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	0	0
7. Other Prepaid Expenses	52,611	52,611
8. Accounts Receivable-Owner/Related Party	2,367,980	6,505,400
9. Other (specify):	0	0
10. Total current assets	3,370,931	7,508,351
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	31,305	31,305
14. Buildings, at Historical Cost	7,413,037	7,843,500
15. Leasehold Improvements, Historical Cost	0	0
16. Equipment, at Historical Cost	3,228,166	3,958,597
17. Accumulated Depreciation (book methods)	-6,445,344	-5,932,939
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	0	0
24. Total Long-Term Assets	4,227,164	5,900,463
25. Total Assets	7,598,095	13,408,814
CURRENT LIABILITIES		
26. Accounts Payable	211,788	211,788
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	7,997	7,997
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	163,014	163,014
31. Accrued Taxes Payable	13,230	13,230
32. Accrued Real Estate Taxes	0	0
33. Accrued Interest Payable	3,069	3,069
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	39,945	39,945
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	439,043	439,043
LONG TERM LIABILITES		
39. Long-Term Notes Payable	6,321	6,321
40. Mortgage Payable	0	0
41. Bonds Payable	0	4,137,420
42. Deferred Compensation	0	0
43. Other Long-Term Liabilities (specify):	0	0
44. Other Long-Term Liabilities (specify):	0	0
45. Total Long-Term Liabilities	6,321	4,143,741
46. Total Liabilities	445,364	4,582,784
47. Total Equity	7,152,731	8,826,030
48. Total Liabilities and Equity	7,598,095	13,408,814

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	13,637,004
2. Discounts and Allowances for all Levels	-5,041,705
Subtotal - Inpatient Care	8,595,299
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	421,142
7. Oxygen	0
Subtotal - Ancillary Revenue	421,142
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	22,153
14. Non-Patient Meals	12,041
15. Telephone, Television, and Radio	4,357
16. Rental of Facility Space	0
17. Sale of Drugs	891,860
18. Sale of Supplies to Non-Patients	0
19. Laboratory	27,894
20. Radiology and X-Ray	29,768
21. Other Medical Services	341,970
22. Laundry	8,673
Subtotal - Other Operating Revenue	1,338,716
24. Contributions	19,400
25. Interest and Other Investments Income	34
Subtotal - Non-Operating Revenue	19,434
27. Other Revenue (specify):	9,672
28. Other Revenue (specify):	2,350
Subtotal - Other Revenue	12,022
30. Total Revenue	10,386,613
31. General Services	1,571,873
32. Health Care	4,793,630
33. General Administration	2,439,332
34. Ownership	662,779
35. Special Cost Centers	987,476
35. Provider Participation Fee	94,392
37. Other	0
40. Total Expenses	10,549,482
41. Income Before Income Taxes	-162,869
42. Income Taxes	0
43. Net Income or Loss for the Year	-162,869

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Cost Report	
Line	Description
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	TOTAL GENERAL SERVICES
10	Nursing & Medical Records
10A	Therapy
11	Activities
12	Social Services
16	TOTAL HEALTH CARE & PROGRAMS
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	TOTAL GENERAL ADMINISTRATIVE
29	TOTAL OPERATING EXPENSES
30	Depreciation
32	Interest
33	Real Estate Taxes
37	TOTAL OWNERSHIP
	TOTAL OPERATING & OWNERSHIP COST

Average Wage Data Table

Total staff hours including contract nurses per diem
Nursing hours including contract nurses per diem
RN
LPN
CNA
DON
ADON

2003 - Staffing and Occupancy Data

Average Occupancy
Medicaid Utilization
Medicare Utilization

State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11			

State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11			

State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11			

Rest Haven
South
Nursing
Home

Rest Haven
South
Nursing
Home

2005 Costs

2005
Census

54,166

Cost Report	
Line	Description
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	TOTAL GENERAL SERVICES
10	Nursing & Medical Records
10A	Therapy
11	Activities
12	Social Services
16	TOTAL HEALTH CARE & PROGRAMS
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	TOTAL GENERAL ADMINISTRATIVE
29	TOTAL OPERATING EXPENSES
30	Depreciation
32	Interest
33	Real Estate Taxes
37	TOTAL OWNERSHIP
	TOTAL OPERATING & OWNERSHIP COST

LTC Median Per Diem Cost by HSA - 2004 Cost Reports
2004 (Run June 1, 2004)

Rest
Haven
South
Nursing
Home
2004
CostsRest
Haven
South
Nursing
Home
2004
Census[illegible]

Cost	Report
<u>Line</u>	<u>Description</u>
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	TOTAL GENERAL SERVICES
10	Nursing & Medical Records
10A	Therapy
11	Activities
12	Social Services
16	TOTAL HEALTH CARE & PROGRAMS
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	TOTAL GENERAL ADMINISTRATIVE
29	TOTAL OPERATING EXPENSES
32	Depreciation
33	Interest
33	Real Estate Taxes
37	TOTAL OWNERSHIP
	TOTAL OPERATING & OWNERSHIP COST

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11
5.00	5.30	5.30	5.30	5.30	5.10	4.80	4.80	4.80	5.10	5.30	5.20
3.00	3.20	3.20	3.30	3.20	3.10	2.80	2.80	2.80	3.10	3.20	3.10
22.54	22.05	20.73	19.72	20.73	17.47	25.72	25.72	25.72	23.44	22.05	20.43
18.4	18.02	17.23	15.4	17.23	13.82	21.06	21.06	21.06	19.09	18.02	17.12
28.97	23.18	10.03	9.32	10.03	18.4	10.03	10.03	10.03	10.43	10.03	9.84
28.97	23.98	25.17	23.86	25.17	22.23	34.39	34.39	34.39	30.41	23.98	25.97
25.23	23.95	21.85	21.85	21.85	19.13	28.74	28.74	28.74	26.68	23.95	23.77

State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
80.50%	80.70%	80.40%	78.10%	80.40%	74.40%	81.80%	81.80%	81.80%	82.90%	80.70%	78.20%
65.00%	57.00%	56.70%	58.50%	56.70%	61.80%	70.60%	70.60%	70.60%	64.50%	57.00%	60.60%
9.40%	7.70%	8.90%	9.30%	8.90%	8.80%	9.60%	9.60%	9.60%	10.30%	7.70%	8.90%

IDPA LTC Profiles
LTC Median Per Diem Cost by HSA - 2003 Cost Reports
2003 (Run June 1, 2004)

UN-INFLATED

Rest Haven
South
Nursing
Home

Rest Haven
South
Nursing
Home

2003
Census

Cost Report Line	Description	State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	10th %	90th %
			1	2	3	4	5	6	7	8	9	10	11	
1	Dietary	6.10	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70	4.13
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11	3.36
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61	2.48
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13	0.91
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95	2.05
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82	1.92
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	21.73	17.57
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15	27.25
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24	-
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54	1.06
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27	0.58
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49	32.10
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17	1.71
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77	0.07
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25	2.49
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08	6.33
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07	-
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	0.88
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93	16.95
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71	69.40
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	1.01
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50	-
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11	-
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39	3.76
	TOTAL OPERATING & OWNERSHIP COST	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10	73.16

Cost Report Line	Description	10th %	90th %
1	Dietary	4.13	9.81
2	Food Purchase	3.36	6.04
3	Housekeeping	2.48	5.80
4	Laundry	0.91	3.14
5	Heat & Other Utilities	2.05	4.25
6	Maintenance	1.92	5.12
8	TOTAL GENERAL SERVICES	17.57	31.51
10	Nursing & Medical Records	27.25	64.47
10A	Therapy	-	10.55
11	Activities	1.06	3.45
12	Social Services	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	32.10	77.23
17	Administration	1.71	7.21
19	Professional Services	0.07	3.44
21	Clerical & Gen. Office Expense	2.49	10.78
22	Employee Benefits & PR Taxes	6.33	19.34
24	Travel & Seminar	-	0.43
26	Insurance-Property, liability & Malpractice	0.88	4.32
28	TOTAL GENERAL ADMINISTRATIVE	16.95	39.14
29	TOTAL OPERATING EXPENSES	69.40	142.56
30	Depreciation	1.01	8.43
32	Interest	-	11.53
33	Real Estate Taxes	-	4.85
37	TOTAL OWNERSHIP	3.76	23.58
	TOTAL OPERATING & OWNERSHIP COST	73.16	166.14

Average Wage Data Table

	State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
		1	2	3	4	5	6	7	8	9	10
Total staff hours including contract nurses per diem	5.10	5.30	5.30	5.00	5.30	5.10	4.90	4.90	4.90	5.10	5.30
Nursing hours including contract nurses per diem	2.90	3.20	3.10	3.10	3.10	3.00	2.70	2.70	2.70	3.00	3.20
RN	21.56	21.14	19.99	18.79	19.99	16.66	24.55	24.55	24.55	22.85	21.14
LPN	17.64	17.65	16.41	14.79	16.41	13.36	20.23	20.23	20.23	18.67	17.65
CNA	9.91	10.11	9.89	9.19	9.89	8.28	10.44	10.44	10.44	10.54	10.11
DON	27.82	26.67	24.49	23.07	24.49	20.82	33.29	33.29	33.29	29.65	26.67
ADON	24.39	22.67	21.12	19.67	21.12	18.73	27.45	27.45	27.45	26.14	22.67

2003 - Staffing and Occupancy Data

	State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
		1	2	3	4	5	6	7	8	9	10
Average Occupancy	80.80%	80.80%	80.60%	79.90%	80.60%	75.20%	82.00%	82.00%	82.00%	81.60%	80.80%
Medicaid Utilization	64.80%	56.40%	57.70%	59.60%	57.70%	62.80%	70.00%	70.00%	70.00%	64.30%	56.40%
Medicare Utilization	8.50%	7.50%	7.50%	7.70%	7.50%	8.70%	9.10%	9.10%	9.10%	9.30%	7.50%

IDPA LTC Profiles
LTC Median Per Diem Cost by HSA - 2002 Cost Reports
2002 (Run June 1, 2004)

UN-INFLATED

Cost Report	State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	10th %	90th %
Line	Description	1	2	3	4	5	6	7	8	9	10	11		
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.83	7.28	5.60	4.17	9.77
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.31	4.11	4.52	3.29	5.90
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	3.89	3.84	3.48	2.51	5.63
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.58	2.15	2.23	1.10	3.13
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.72	2.84	2.73	1.89	4.03
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	2.90	3.41	2.92	1.95	5.11
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.66	24.39	22.04	17.19	30.80
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.84	42.79	41.16	26.11	62.04
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	3.02	1.90	2.27	-	10.03
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.10	2.12	1.60	1.13	3.39
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.32	1.46	1.32	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	52.75	50.19	47.76	31.31	74.79
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.20	3.49	3.54	1.65	6.84
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.05	1.19	1.00	0.07	2.93
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	4.19	4.07	4.31	2.36	10.72
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	9.30	10.11	8.44	6.22	17.51
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.03	0.12	0.09	-	0.37
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.40	1.93	2.03	0.83	3.92
28	TOTAL GENERAL ADMINISTRATIVE	23.47	23.64	24.80	21.32	24.80	20.28	25.17	25.17	23.10	23.64	21.93	16.13	36.02
29	TOTAL OPERATING EXPENSES	94.39	99.26	97.46	85.50	97.46	82.47	99.35	99.35	97.86	99.26	91.33	67.15	138.58
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	3.94	3.13	3.04	0.73	8.09
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	2.14	2.84	1.54	-	12.86
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	1.29	0.77	1.03	-	5.05
37	TOTAL OWNERSHIP	11.44	9.19	9.85	8.76	9.85	6.52	15.35	15.35	11.40	9.19	10.00	3.55	24.50
	TOTAL OPERATING & OWNERSHIP COST	105.83	108.45	107.31	94.26	107.31	88.99	114.70	114.70	109.26	108.45	101.30	70.70	163.08

Cost Report	2002 Costs	2002 Census
Line	Description	
1	Dietary	
2	Food Purchase	
3	Housekeeping	
4	Laundry	
5	Heat & Other Utilities	
6	Maintenance	
8	TOTAL GENERAL SERVICES	
10	Nursing & Medical Records	
10A	Therapy	
11	Activities	
12	Social Services	
16	TOTAL HEALTH CARE & PROGRAMS	
17	Administration	
19	Professional Services	
21	Clerical & Gen. Office Expense	
22	Employee Benefits & PR Taxes	
24	Travel & Seminar	
26	Insurance-Property, liability & Malpractice	
28	TOTAL GENERAL ADMINISTRATIVE	
29	TOTAL OPERATING EXPENSES	
30	Depreciation	
32	Interest	
33	Real Estate Taxes	
37	TOTAL OWNERSHIP	
	TOTAL OPERATING & OWNERSHIP COST	

2002 - Average Wage Data Table

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11
Total staff hours including contract nursing per diem	5.20	5.50	5.40	5.00	5.40	5.10	5.00	5.00	4.90	5.50	5.30
Nursing hours including contract nurses per diem	2.80	3.10	3.10	3.00	3.10	2.90	2.60	2.60	2.60	3.10	3.00
RN	20.69	20.12	19.18	18.37	19.18	16.06	23.49	23.49	23.49	21.31	19.45
LPN	16.89	17.04	15.72	14.33	15.72	12.75	19.39	19.39	19.39	17.96	15.69
CNA	9.73	10.05	9.65	9.09	9.65	8.08	10.28	10.28	10.28	10.39	10.05
DON	26.38	24.75	22.98	22.48	22.98	20.02	31.78	31.78	31.78	28.56	23.68
ADON	23.27	21.44	20.51	18.93	20.51	17.26	26.34	26.34	26.34	24.33	21.27

2002 - Staffing and Occupancy Data

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11
Average Occupancy	80.90%	79.60%	81.90%	80.30%	81.90%	75.30%	82.20%	82.20%	82.20%	79.60%	76.60%
Medicaid Utilization	64.50%	55.50%	56.10%	58.50%	56.10%	63.30%	69.90%	69.90%	66.70%	55.50%	60.90%
Medicare Utilization	7.40%	6.80%	7.20%	6.10%	7.20%	7.40%	7.70%	7.70%	8.20%	6.80%	7.00%